

**IC 20-46**

**ARTICLE 46. LEVIES OTHER THAN GENERAL  
FUND LEVIES**

**IC 20-46-1**

Chapter 1. Referendum Tax Levy

**IC 20-46-1-1**

**"Base tax levy"**

Sec. 1. As used in this chapter, "base tax levy" means the total dollar amount of the property tax levied by a school corporation for the school corporation's general fund for taxes collectible in 1973, assuming one hundred percent (100%) tax collection, as adjusted under IC 6-1.1-19-4.4(a)(4) (before its repeal), IC 6-1.1-19-4.5(c) (before its repeal), IC 6-1.1-19-6(b) (before its repeal), and IC 6-1.1-19-6(c) (before its repeal).

*As added by P.L.2-2006, SEC.169.*

**IC 20-46-1-2**

**"Excessive tax levy"**

Sec. 2. As used in this chapter, "excessive tax levy" has the meaning set forth in IC 20-45-1-11.

*As added by P.L.2-2006, SEC.169.*

**IC 20-46-1-3**

**"Fund"**

Sec. 3. As used in this chapter, "fund" refers to the referendum tax levy fund.

*As added by P.L.2-2006, SEC.169.*

**IC 20-46-1-4**

**"Levy"**

Sec. 4. As used in this chapter, "levy" refers to the property tax levy imposed under this chapter.

*As added by P.L.2-2006, SEC.169.*

**IC 20-46-1-5**

**"Referendum"**

Sec. 5. As used in this chapter, "referendum" refers to a referendum under this chapter.

*As added by P.L.2-2006, SEC.169.*

**IC 20-46-1-6**

**Power; levy**

Sec. 6. A school corporation may impose a referendum tax levy for the school corporation's fund in the amount allowed under:

- (1) section 7 of this chapter;
- (2) sections 8 through 19 of this chapter; or
- (3) both subdivisions (1) and (2).

*As added by P.L.2-2006, SEC.169.*

### **IC 20-46-1-7**

#### **Transfer of certain levies from general fund**

Sec. 7. (a) This section applies to a school corporation that added an amount to the school corporation's base tax levy before 2002 as the result of the approval of an excessive tax levy by the majority of individuals voting in a referendum held in the area served by the school corporation under IC 6-1.1-19-4.5 (before its repeal).

(b) A school corporation may adopt a resolution before September 21, 2005, to transfer the power of the school corporation to levy the amount described in subsection (a) from the school corporation's general fund to the school corporation's fund. A school corporation that adopts a resolution under this section shall, as soon as practicable after adopting the resolution, send a certified copy of the resolution to the department of local government finance and the county auditor. A school corporation that adopts a resolution under this section may, for property taxes first due and payable after 2005, levy an additional amount for the fund that does not exceed the amount of the excessive tax levy added to the school corporation's base tax levy before 2002.

(c) The power of the school corporation to impose the levy transferred to the fund under this section expires December 31, 2012, unless:

- (1) the school corporation adopts a resolution to reimpose or extend the levy; and
- (2) the levy is approved, before January 1, 2013, by a majority of the individuals who vote in a referendum that is conducted in accordance with the requirements in this chapter.

As soon as practicable after adopting the resolution under subdivision (1), the school corporation shall send a certified copy of the resolution to the county auditor and the department of local government finance. Upon receipt of the certified resolution, the tax control board shall proceed in the same manner as the tax control board would for any other levy being reimposed or extended under this chapter. However, if requested by the school corporation in the resolution adopted under subdivision (1), the question of reimposing or extending a levy transferred to the fund under this section may be combined with a question presented to the voters to reimpose or extend a levy initially imposed after 2001. A levy reimposed or extended under this subsection shall be treated for all purposes as a levy reimposed or extended under IC 6-1.1-19-4.5(c) (before its repeal) and this chapter, after June 30, 2006.

(d) The school corporation's levy under this section may not be considered in the determination of the school corporation's state tuition support under IC 20-43 or the determination of the school corporation's maximum permissible tuition support levy under IC 20-45-3.

*As added by P.L.2-2006, SEC.169.*

### **IC 20-46-1-8**

#### **Recommendation of levy; tax control board**

Sec. 8. (a) This section applies to a school corporation that includes a request for a levy under this chapter in an emergency appeal under IC 6-1.1-19 and IC 20-45-6-2.

(b) In addition to, or instead of, any recommendation that the tax control board may make in an appeal, the tax control board may recommend that the appellant school corporation be permitted to make a levy for the ensuing calendar year under this chapter.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-9**

##### **Referendum**

Sec. 9. A tax control board recommendation under this chapter may be put into effect only if:

- (1) a majority of the individuals who vote in a referendum that is conducted in accordance with this section and sections 10 through 19 of this chapter approves the appellant school corporation's making a levy for the ensuing calendar year;
- (2) the department of local government finance approves the recommendation in writing; and
- (3) the appellant school corporation requests that the tax control board take the steps necessary to cause a referendum to be conducted.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-10**

##### **Form; referendum question**

Sec. 10. The question to be submitted to the voters in the referendum must read as follows:

"For the \_\_ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation impose a property tax rate that does not exceed \_\_\_\_\_ (insert amount) cents (\$0.\_\_\_\_) (insert amount) on each one hundred dollars (\$100) of assessed valuation and that is in addition to the school corporation's normal tuition support tax rate?"

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-11**

##### **Maximum term of levy**

Sec. 11. The voters in a referendum may not approve a levy that is imposed for more than seven (7) years. However, a levy may be reimposed or extended under this chapter.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-12**

##### **Certification of public question**

Sec. 12. The tax control board shall act under IC 3-10-9-3 to certify the question to be voted on at the referendum to the county election board of each county in which any part of the appellant school corporation is located.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-13**

##### **County clerk duties; referendum**

Sec. 13. Each county clerk shall, upon receiving the question certified by the tax control board under this chapter, call a meeting of the county election board to make arrangements for the referendum.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-14**

##### **Date of referendum**

Sec. 14. (a) The referendum shall be held in the next primary or general election in which all the registered voters who are residents of the appellant school corporation are entitled to vote after certification of the question under IC 3-10-9-3. However, if the referendum would be held at a primary or general election more than six (6) months after certification by the tax control board, the referendum shall be held at a special election to be conducted not less than ninety (90) days after the question is certified to the circuit court clerk or clerks by the tax control board.

(b) The school corporation shall advise each affected county election board of the date on which the school corporation desires that the referendum be held, and, if practicable, the referendum shall be held on the day specified by the school corporation.

(c) The referendum shall be held under the direction of the county election board, which shall take all steps necessary to carry out the referendum.

(d) If a primary election, general election, or special election is held during the sixty (60) days preceding or following the special election described in this section and is held in an election district that includes some, but not all, of the school corporation, the county election board may also adopt orders to specify when the registration period for the elections cease and resume under IC 3-7-13-10.

(e) Not less than ten (10) days before the date on which the referendum is to be held, the county election board shall cause notice of the question that is to be voted upon at the referendum to be published in accordance with IC 5-3-1.

(f) If the referendum is not conducted at a primary or general election, the appellant school corporation in which the referendum is to be held shall pay all the costs of holding the referendum.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-15**

##### **Duties; county election board**

Sec. 15. Each county election board shall cause:

- (1) the question certified to the circuit court clerk by the tax control board to be placed on the ballot in the form prescribed by IC 3-10-9-4; and
- (2) an adequate supply of ballots and voting equipment to be

delivered to the precinct election board of each precinct in which the referendum is to be held.  
*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-16**

##### **Qualified voters**

Sec. 16. The individuals entitled to vote in the referendum are all of the registered voters resident in the appellant school corporation.  
*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-17**

##### **Conduct of election**

Sec. 17. Each precinct election board shall count the affirmative votes and the negative votes cast in the referendum and shall certify those two (2) totals to the county election board of each county in which the referendum is held. The circuit court clerk of each county shall, immediately after the votes cast in the referendum have been counted, certify the results of the referendum to the tax control board. Upon receiving the certification of all the votes cast in the referendum, the tax control board shall promptly certify the result of the referendum to the department of local government finance. If a majority of the individuals who voted in the referendum voted "yes" on the referendum question:

- (1) the department of local government finance, upon being notified by the tax control board of the result of the referendum, shall promptly notify the school corporation that the school corporation is authorized to collect, for the calendar year that next follows the calendar year in which the referendum is held, a levy not greater than the amount approved in the referendum;
- (2) the levy may be imposed for the number of calendar years approved by the voters following the referendum for the school corporation in which the referendum is held; and
- (3) the school corporation shall establish a fund under IC 20-40-3-1.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-18**

##### **Levy; additional to other levies**

Sec. 18. A school corporation's levy may not be considered in the determination of the school corporation's state tuition support under IC 20-43 or the determination of the school corporation's maximum permissible tuition support levy under IC 20-45-3.

*As added by P.L.2-2006, SEC.169.*

#### **IC 20-46-1-19**

##### **Rejection of voters; waiting period**

Sec. 19. If a majority of the persons who voted in the referendum did not vote "yes" on the referendum question:

- (1) the school corporation may not make any levy for its general fund other than a levy permitted under IC 20-45; and

(2) another referendum under this section may not be held for one (1) year after the date of the referendum.

*As added by P.L.2-2006, SEC.169.*